

Exhibit B

Redline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

JOANN INC.,¹

Post-Effective Date Debtor.

)
) Chapter 11
)
) Case No. 25-10068 (CTG)
)
)
)
) **Re: Docket No. 1881**

**ORDER SUSTAINING PLAN ADMINISTRATOR’S
TWENTIETH (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN CLAIMS
(Reclassified Claims)**

Upon consideration of the *Plan Administrator’s Twentieth (Substantive) Omnibus Objection to Certain Claims* (the “Objection”);² and upon consideration of the Aber Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this Court having found that the Plan Administrator’s notice of the Objection and opportunity for a hearing

¹ The Post-Effective Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number is JOANN Inc. (5540). The Post-Effective Date Debtor’s mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is SUSTAINED to the extent set forth herein.
2. Each Reclassified Claim on **Schedule 1** attached hereto is hereby reclassified as set forth in the column labeled “Modified Claim Amount” on such **Schedule 1**.
3. The Plan Administrator’s, Wind Down Debtors’, and GUC Trust’s rights to file additional substantive and non-substantive objections to each Reclassified Claim and any other proofs of claim that have been or may be filed against the Debtors are preserved.
4. The Plain Administrator’s objection to each Reclassified Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Reclassified Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
5. The Plan Administrator is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.
6. Kroll Restructuring Administration LLC, the Court-appointed claims and noticing agent in this chapter 11 case, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.

7. Nothing in this Order or the Objection shall be construed as a waiver of any rights of the Debtors, Wind Down Debtors, and/or the Plan Administrator to enforce rights of setoff against any claimant.

8. This Court shall retain jurisdiction to construe and enforce this Order.

Schedule 1

Reclassified Claims

| # | Name | Claim Number | Debtor | Date Filed | Asserted Claim Amount | | Modified Claim Amount | | Basis for Objection |
|----|--------------------------------|--------------|------------------------------------|------------|-----------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 1 | AKG Squared LLC | 367 | JOANN Inc. | 2/3/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$15,150.00 \$9,850.00 \$25,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$25,000.00 \$25,000.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim. |
| 2 | Alexander, Jody | 203 | Creativebug, LLC | 2/3/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$300.00 \$0.00 \$300.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$300.00 \$300.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 3 | Austin, Robin | 11926 | JOANN Inc. | 4/1/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$386.50 \$386.50 \$0.00 \$0.00 \$773.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$773.00 \$773.00 | The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim. |
| 4 | Barren River Plaza Project LLC | 1292 | JOANN Inc. | 2/24/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$13,058.18 \$0.00 \$0.00 \$0.00 \$13,058.18 \$13,058.18 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$13,058.18 \$13,058.18 | The claim is filed in the total amount of \$13,058.18, and indicates that the full amount of the claim is both secured and unsecured. The claim fails to include any documentation or other information demonstrating that it is secured by any lien or otherwise subject to setoff. The claim must therefore be reclassified as a general unsecured claim. |
| 5 | Bayfield Company LLC | 17543 | Jo-Ann Stores, LLC | 5/22/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$730,000.00 \$0.00 \$0.00 \$0.00 \$730,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$730,000.00 \$730,000.00 | The claim is for rejection damages under 11 U.S.C. § 502(g)(1). Claims for rejection damages are not entitled to administrative expense status. The claim must therefore be reclassified as a general unsecured claim. |
| 6 | Bearr LLC | 1218 | Jo-Ann Stores, LLC | 2/20/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$9,000.00 \$0.00 \$9,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$9,000.00 \$9,000.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified as a general unsecured claim. |
| 7 | Belden Park Delaware, LLC | 9413 | Jo-Ann Stores, LLC | 4/3/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$44,716.69 \$0.00 \$0.00 \$681,883.55 \$726,600.24 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$726,600.24 \$726,600.24 | Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, the administrative expense portion of the claim appears to be for prepetition obligations allegedly owed under a lease between the claimant and Debtor Jo-Ann Stores, LLC. Such obligations are not entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 8 | Bender, Janet M. | 10665 | Jo-Ann Stores, LLC | 3/28/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$50.00 \$50.00 \$0.00 \$100.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$100.00 \$100.00 | The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim. |
| 9 | Berentes, Diane E. | 19392 | JOANN Inc. | 7/14/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$8,534.00 \$0.00 \$8,534.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$8,534.00 \$8,534.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 10 | Cafolla, Wendy | 19412 | JOANN Inc. | 7/9/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$4,545.00 \$0.00 \$4,545.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$4,545.00 \$4,545.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 11 | CHALFIN, EUDOCIA | 78 | Jo-Ann Stores, LLC | 1/29/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$10,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$10,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$10,000.00 \$10,000.00 | The claim is for money allegedly owed to claimant pursuant to the settlement of a prepetition personal injury action initiated against one or more of the Debtors. Such claim is not secured by any property in which the Debtors have or had any interest and is not otherwise subject to setoff. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 12 | Ciambone, Anna | 19323 | JOANN Inc. | 7/10/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$229.00 \$0.00 \$229.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$229.00 \$229.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 13 | DiTullio, Christopher | 4152 | Jo-Ann Stores Support Center, Inc. | 3/26/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$15,150.00 \$749,850.00 \$765,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$765,000.00 \$765,000.00 | The priority portion of the claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim. |

| # | Name | Claim Number | Debtor | Date Filed | Asserted Claim Amount | | Modified Claim Amount | | Basis for Objection |
|----|--------------------------------------------|--------------|--------------------|------------|-----------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 14 | Eckert, Deborah | 19677 | JOANN Inc. | 7/15/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$8,023.00 \$0.00 \$8,023.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$8,023.00 \$8,023.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 15 | Edmond, Elisha | 19317 | JOANN Inc. | 7/10/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$598.00 \$0.00 \$598.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$598.00 \$598.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 16 | Fitzgerald, Kimberly M | 18471 | Jo-Ann Stores, LLC | 6/5/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$899.00 \$13,049.00 \$13,948.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$13,948.00 \$13,948.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment. The priority portion of the claim must therefore be reclassified as a general unsecured claim. |
| 17 | Golden Ace Industrial Co., Ltd | 149 | JOANN Inc. | 1/23/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$90,136.21 \$0.00 \$90,136.21 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$90,136.21 \$90,136.21 | The claim was filed as a priority claim under 11 U.S.C. § 507(a)(4). Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, relates to the claimant's prepetition sale of goods to one or more of the Debtors. Thus, the claim does not qualify for priority status under 11 U.S.C. § 507(a)(4), and must be reclassified, in its entirety, as a general unsecured claim. |
| 18 | Gross, Kristy | 7165 | Jo-Ann Stores, LLC | 3/22/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$25.00 \$0.00 \$0.00 \$0.00 \$0.00 \$25.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$25.00 | The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim. |
| 19 | Hapag-Lloyd AG | 19797 | Jo-Ann Stores, LLC | 8/6/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$23,648,151.92 Unliquidated \$0.00 \$0.00 \$23,648,151.92 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$23,648,151.92 \$23,648,151.92 | Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for ocean freight charges and detention and demurrage relating to shipments that were never delivered and property that was abandoned (if and to the extent such property was property of the estate). Such obligations are therefore not entitled to administrative expense status under Section 503(b)(9) or otherwise. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 20 | Hapag-Lloyd AG | 11472 | Jo-Ann Stores, LLC | 4/4/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$2,476,835.74 \$11,932,161.00 \$0.00 \$0.00 \$0.00 \$14,408,996.74 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$14,408,996.74 \$14,408,996.74 | Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for ocean freight charges and detention and demurrage relating to shipments that were never delivered and property that was abandoned (if and to the extent such property was property of the estate). Accordingly, the claim is no longer secured by any property in which the estate has any interest (if it ever had an interest), and none of the obligations asserted by and through the claim are entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 21 | Harriell, Marcy | 459 | Jo-Ann Stores, LLC | 2/14/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$800.00 \$0.00 \$800.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$800.00 \$800.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 22 | Harriell, Marcy | 458 | Jo-Ann Stores, LLC | 2/14/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$800.00 \$0.00 \$800.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$800.00 \$800.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 23 | Harriell, Marcy | 457 | Jo-Ann Stores, LLC | 2/14/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$800.00 \$0.00 \$800.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$800.00 \$800.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 24 | Hewlett-Packard Financial Services Company | 11144 | Jo-Ann Stores, LLC | 4/6/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$436,116.30 \$0.00 \$0.00 \$5,606,332.10 \$6,042,448.40 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$6,042,448.40 \$6,042,448.40 | The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the administrative expense portion of the claim is for prepetition charges relating to IT equipment leases. Such prepetition charges are not entitled to administrative expense status, and the administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 25 | Hylands, Elysa | 19238 | JOANN Inc. | 7/3/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$12,848.00 \$0.00 \$12,848.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$12,848.00 \$12,848.00 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 26 | King, Nickey | 6008 | JOANN Inc. | 3/19/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 Unliquidated \$40.00 \$0.00 \$40.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$40.00 \$40.00 | The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim. |

| # | Name | Claim Number | Debtor | Date Filed | Asserted Claim Amount | | Modified Claim Amount | | Basis for Objection |
|----|----------------------------------------|--------------|--------------------|------------|-----------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 27 | Lai, Yen-I | 9336 | Jo-Ann Stores, LLC | 4/2/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$59.16 \$0.00 \$0.00 \$0.00 \$0.00 \$59.16 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$59.16 \$59.16 | The claim appears to relate to goods purchased from the Debtors in November 2024. If and to the extent any valid claims exists, the claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim. |
| 28 | Lavin, Cedrone, Graver, Boyd & DiSipio | 482 | JOANN Inc. | 2/6/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$65,620.08 \$0.00 \$0.00 \$0.00 \$65,620.08 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$65,620.08 \$65,620.08 | Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, the claim relates to legal services provided to one or more of the Debtors prior to the petition. Such obligations do not qualify for administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 29 | Miller, Curtis R | 324 | Jo-Ann Stores, LLC | 1/23/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$2,100.00 \$0.00 \$2,100.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$2,100.00 \$2,100.00 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment and must be reclassified as a general unsecured claim. |
| 30 | Milwaukee Falls, LLC | 19791 | JOANN Inc. | 8/6/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$5,292.27 \$0.00 \$0.00 \$0.00 \$5,292.27 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$5,292.27 \$5,292.27 | Although the proof of claim form indicates that the obligations are post-petition debts, based on the Plan Administrator's review of the Debtor's books and records, and the information and documentation included with the claim, the claim is for rent and common area maintenance for only the prepetition period of January 2025, which are not entitled to administrative expense status. The claim must therefore be reclassified as a general unsecured claim. |
| 31 | Ming Retail Plaza LLC | 266 | JOANN Inc. | 2/10/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$25,535.33 \$0.00 \$0.00 \$0.00 \$0.00 \$25,535.33 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$25,535.33 \$25,535.33 | Based on the Plan Administrator's review of the Debtor's books and records, and the information and documentation included with the claim, the claim is for prepetition rent and/or related charges due under a lease agreement, which are not entitled to administrative expense status.. The claim must therefore be reclassified as a general unsecured claim. |
| 32 | Murphy, Mei Ling | 7380 | JOANN Inc. | 3/21/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$50.00 \$0.00 \$50.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00 | The claim relates to unredeemed gift cards and/or merchandise credits. Such claim not entitled to secured, priority, or administrative expense treatment, and thus must be reclassified, in its entirety, as a general unsecured claim. |
| 33 | Murray-Bart Associates | 10727 | Jo-Ann Stores, LLC | 4/4/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$16,569.09 \$0.00 \$84,009.82 \$23,393.63 \$123,972.54 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$123,972.54 \$123,972.54 | The claim relates to amounts allegedly owed under lease between claimant and Jo-Ann Stores, LLC. The priority portion of the claim is filed under 11 U.S.C. § 507(a)(8). The claimant is not a governmental unit entitled to assert priority under such section. In addition, the Plan Administrator has determined that, based on her review of the Debtors' books and records, any and all obligations that remain owing under the lease do not qualify for administrative expense status. The administrative and priority portions of the claim must therefore be reclassified as general unsecured claims. |
| 34 | Nocchi, Theresa Marie | 18462 | Jo-Ann Stores, LLC | 6/6/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 Unliquidated \$73,791.00 \$0.00 \$73,791.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$73,791.00 \$73,791.00 | Although the claim was filed in the total amount of \$36,291, the proof of claim form indicates that the claim is (a) entitled to priority under 11 U.S.C. § 507(a)(4) in the amount of \$37,500; (b) entitled to priority under an undisclosed subsection of 11 U.S.C. § 507(a) in the amount of \$36,291; and (c) entitled to Section 503(b)(9) administrative expense status in an undisclosed amount. The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim does not meet the requirements for priority treatment or administrative expense status under any section of the Bankruptcy Code. The claim must therefore be reclassified in its entirety as a general unsecured claim. |
| 35 | Ousterhout, Oliver | 436 | Jo-Ann Stores, LLC | 2/12/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$1,856.25 \$0.00 \$1,856.25 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$1,856.25 \$1,856.25 | Priority is asserted pursuant to 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim. |
| 36 | Palouse Mall, LLC | 19548 | Jo-Ann Stores, LLC | 7/22/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$231,509.00 \$0.00 \$0.00 \$0.00 \$231,509.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$231,509.00 \$231,509.00 | The claim is for rejection damages under 11 U.S.C. § 502(g)(1). Claims for rejection damages are not entitled to administrative expense status. The claim must therefore be reclassified as a general unsecured claim. |
| 37 | PCP Group, LLC | 9354 | joann.com, LLC | 4/3/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$31,273.94 \$0.00 \$0.00 \$441,135.35 \$472,409.29 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$472,409.29 \$472,409.29 | The asserted claim amount column reflects the claim as modified pursuant to the Order Sustaining Debtors' Fifth Omnibus Objection to Certain Claims [Docket No. 1384]. Through this Objection, the Plan Administrator seeks to reclassify the administrative expense portion of the claim as a general unsecured claim. The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim is for the prepetition sale of goods to the Debtors, which obligations are not entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 38 | Pietro, Tiziana Di | 19559 | JOANN Inc. | 7/21/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$365.00 \$0.00 \$365.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$365.00 \$365.00 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 39 | PRICE, VONITA | 12649 | JOANN Inc. | 4/9/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$13,776.00 \$0.00 \$13,776.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$13,776.00 \$13,776.00 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |

| # | Name | Claim Number | Debtor | Date Filed | Asserted Claim Amount | | Modified Claim Amount | | Basis for Objection |
|----|-------------------------------------------------------------|--------------|------------------------------------|------------|-----------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 40 | PSG Energy Services LLC | 8491 | Jo-Ann Stores, LLC | 3/27/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$111,830.28 \$0.00 \$0.00 \$0.00 \$0.00 \$111,830.28 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$111,830.28 \$111,830.28 | The Plan Administrator has determined, based on review of the Debtors' books and records and the documentation and information submitted with the claim, that the claim is not secured by a lien on property and is not entitled to setoff. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 41 | PZ Southern Limited Partnership | 17964 | Jo-Ann Stores, LLC | 5/28/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$4.54 \$0.00 \$0.00 \$401,042.12 \$401,046.66 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$401,046.66 \$401,046.66 | The Plan Administrator has determined, based on review of the Debtors' books and records and the documents and information submitted with the claim, that no portion of the claim is entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 42 | PZ Southland Limited Partnership | 17228 | Jo-Ann Stores, LLC | 5/20/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$24.65 \$0.00 \$0.00 \$338,879.25 \$338,903.90 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$338,903.90 \$338,903.90 | The Plan Administrator has determined, based on review of the Debtors' books and records and the documents and information submitted with the claim, that no portion of the claim is entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 43 | Radius Networks Inc | 7402 | Jo-Ann Stores, LLC | 3/24/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$194,830.32 \$0.00 \$0.00 \$0.00 \$194,830.32 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$194,830.32 \$194,830.32 | Based on the Plan Administrator's review of the Debtors' books and records, and the information and documentation included with the claim, the claim appears to be for prepetition obligations allegedly owed by one or more of the Debtors. Such obligations are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 44 | RB Merchants LLC, YPF Merchants LLC and Merchants Owner LLC | 19571 | Jo-Ann Stores, LLC | 7/23/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$24,816.17 \$0.00 \$0.00 \$220,035.20 \$244,851.37 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$244,851.37 \$244,851.37 | Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the administrative expense portion of the claim appears to be for obligations billed prior to the petition date. Such obligations are not entitled to administrative expense status and therefore must be reclassified as a general unsecured claim. |
| 45 | RIVER CROSSING SHOPPES, LLC | 17427 | Jo-Ann Stores, LLC | 5/21/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$100.00 \$0.00 \$0.00 \$172,556.08 \$172,656.08 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$172,656.08 \$172,656.08 | The Plan Administrator has determined, based on review of the Debtors' books and records and the documents and information submitted with the claim, that no portion of the claim is entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 46 | Rohlig USA, LLC | 6044 | Jo-Ann Stores, LLC | 3/20/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$34,510.00 \$0.00 \$0.00 \$63,715.00 \$98,225.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$98,225.00 \$98,225.00 | Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the administrative expense portion of the claim appears to be for storage and related obligations with respect to property that has been abandoned (if and to the extent such property was property of the estate). Such obligations are therefore not entitled to administrative expense status. The administrative expense portion of the claim must be reclassified as a general unsecured claim. |
| 47 | Ruiz, Kimberly Ann | 12322 | JOANN Inc. | 4/8/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$170.00 \$0.00 \$0.00 \$0.00 \$170.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$170.00 \$170.00 | Based on the documents and information submitted with the claim, it appears that the claim relates to a prepetition injury suffered by the claimant and prepetition expenses relating thereto. Such debts are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 48 | Scentsible LLC dba Poo-Pourri | 18293 | JOANN Inc. | 5/30/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 Unliquidated \$177,339.60 \$0.00 \$177,339.60 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$177,339.60 \$177,339.60 | The claim does not indicate the basis for asserting priority status under 11 U.S.C. § 507(a) and does not list the amount of any alleged Section 503(b)(9) claim. Based on review of the Debtors' books and records and the information and documentation included with the claim, the Plan Administrator has determined that the claim is not entitled to priority status or Section 503(b)(9) administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 49 | SDD, Inc. | 19671 | JOANN Inc. | 7/21/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$10,000.00 \$0.00 \$0.00 \$0.00 \$10,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$10,000.00 \$10,000.00 | The claim is for rejection damages under 11 U.S.C. § 502(g)(1). Claims for rejection damages are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 50 | Sekella, Scott | 3963 | Jo-Ann Stores Support Center, Inc. | 3/26/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$15,150.00 \$601,215.00 \$616,365.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$616,365.00 \$616,365.00 | The priority portion of the claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The priority portion of the claim must therefore be reclassified as a general unsecured claim. |
| 51 | Sierra Lakes Marketplace LLC | 11745 | Jo-Ann Stores, LLC | 4/4/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$1,357.21 \$0.00 \$0.00 \$0.00 \$1,357.21 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$1,357.21 \$1,357.21 | Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for prepetition obligations allegedly owed by one or more of the Debtors, which obligations are not entitled to administrative expense status. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 52 | Smith, Brandon | 103 | Jo-Ann Stores, LLC | 1/31/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$7,500.00 \$0.00 \$7,500.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$7,500.00 \$0.00 \$7,500.00 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |

| # | Name | Claim Number | Debtor | Date Filed | Asserted Claim Amount | | Modified Claim Amount | | Basis for Objection |
|----|------------------------------------------|--------------|------------------------------------|------------|-----------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | Claim Nature | Claim Amount | Claim Nature | Claim Amount | |
| 53 | Smith, Brandon Michael | 275 | Jo-Ann Stores Support Center, Inc. | 2/11/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$19,743.33 \$0.00 \$19,743.33 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$19,743.33 \$19,743.33 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 54 | Smith, Oksana | 16831 | JOANN Inc. | 5/16/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$154.15 \$0.00 \$154.15 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$154.15 \$154.15 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 55 | Suriano, Francis A | 19344 | JOANN Inc. | 7/13/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$1,862.00 \$0.00 \$1,862.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$1,862.00 \$1,862.00 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 56 | Uline | 291 | JOANN Inc. | 1/31/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$730.25 \$0.00 \$0.00 \$3,880.60 \$4,610.85 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$4,610.85 \$4,610.85 | Based on the Plan Administrator's review of the Debtors' books and records and the information and documentation included with the claim, the claim appears to be for prepetition obligations allegedly owed by one or more of the Debtors, which obligations are not entitled to administrative expense status. The administrative expense portion of the claim must therefore be reclassified as a general unsecured claim. |
| 57 | United Staffing Associates, LLC | 570 | Jo-Ann Stores, LLC | 2/24/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$15,108.10 \$0.00 \$15,108.10 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$15,108.10 \$15,108.10 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 58 | Vasilyeva, Natalia | 19432 | JOANN Inc. | 7/16/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$2,474.00 \$0.00 \$2,474.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$2,474.00 \$2,474.00 | The claim was filed as priority under 11 U.S.C. § 507(a)(4). The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment under such section. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 59 | West Broadway Distribution Services, LLC | 11658 | Jo-Ann Stores, LLC | 4/4/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$5,665,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$5,665,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$5,665,000.00 \$5,665,000.00 | In accordance with prior orders of the bankruptcy court and agreements with the claimant, the collateral securing this claim has been liquidated with proceeds being remitted to the claimant. Thus, the claim is no longer secured by any property or otherwise subject to setoff, and the claim must be reclassified, in its entirety, as a general unsecured claim. |
| 60 | White-Chambers, Princess | 10517 | JOANN Inc. | 4/2/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$1,000,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,000,000.00 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$1,000,000.00 \$1,000,000.00 | The Plan Administrator has determined, based on review of the Debtors' books and records and the documentation and information submitted with the claim, that the claim is not secured by a lien on property and is not entitled to setoff. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |
| 61 | WILLIAMS, CORA | 12146 | Jo-Ann Stores, LLC | 3/31/2025 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$7,729.87 \$0.00 \$7,729.87 | Secured Admin 503(b)(9) Priority GUC Total | \$0.00 \$0.00 \$0.00 \$0.00 \$7,729.87 \$7,729.87 | The claim is for money allegedly owed to claimant pursuant to the settlement of a prepetition personal injury claim against one or more of the Debtors. The Plan Administrator has determined, based on review of the Debtors' books and records and documents and information submitted with the claim, that the claim fails to meet the requirements for priority treatment. The claim must therefore be reclassified, in its entirety, as a general unsecured claim. |